



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, वीरवार, 9 मार्च, 1978/18 फाल्गुन, 1899

हिमाचल प्रदेश सरकार

EXCISE AND TAXATION DEPARTMENT

NOTIFICATIONS

Simla-171002, the 27th February, 1978

No. EXN-F(18)-3/76.—In exercise of the powers conferred by section 22 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No.15 of 1955), the Governor of Himachal Pradesh is pleased to substitute Rule 9 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957, as under:—

“9 Method of payment of Tax (I) 1 Tax shall be paid in one of the following manners:—

- (i) by stamping the tickets or receipt with an impressed embossed engraved or adhesive stamps (not already used/issued by the State Government for the purposes of the Act and denoting that the tax due has been paid;

- (ii) where the impressed, embossed engraved or adhesive stamps are not available, or the Commissioner so directs, the amount of tax payable shall be deposited by the owner in cash into the Treasury at such intervals and in such manner, as laid down in rules 17, 18, 19, 20 and 22:

Provided that the owner of a public or a private carrier may pay to the State Government, the following lump sum tax in lieu of the tax chargeable on freight:—

- (a) for the period from 1st January, 1969 to 31st July, 1969 Rs. 50/- per month;
- (b) for the period from 1st August, 1969 to 31st March, 1970 Rs. 1500/- per truck per annum;
- (c) for the period from 1st April, 1970 to 30th June, 1972:—
 - (i) Rs. 1500/- per annum per vehicle having loading capacity of more than 20 quintals;
 - (ii) Rs. 600/- per annum per small vehicle (Gattu) having loading capacity between 10 and 20 quintals; and
 - (iii) Rs. 300/- per annum per small vehicle (Jeep and Station wagon) having loading capacity of less than 10 quintals; and
- (d) from 1st for the period from 1st July, 1972:—
 - (i) Rs. 2500/- per annum per vehicle having loading capacity of more than 20 quintals;
 - (ii) Rs. 100/- per annum per small vehicles (Gattu) having loading capacity between 10 and 20 quintal;
 - (iii) Rs. 500/- per annum per small vehicle (Jeep and Station wagon) having loading capacity of less than 10 quintals;

Provided further that the owner of a tourist taxi/taxi cars may pay to the State Government, a sum of Rs. 1200/- per annum per tax in lieu of the tax chargeable on fare with effect from 1st July, 1975. The tax for the month of June, 1975 may be paid at the rate of Rs. 100/- per taxi.

The said lump-sum goods/passengers tax shall be deposited in cash by the owner into treasury and shall be payable in equal quarterly instalments paid within fifteen days of the commencement of the quarter to which it relates.

2. The owner of a motor vehicle registered under the Act shall file his option to pay the lump-sum rate of goods/passengers tax in writing at the time of registration which will be incorporated in the registration certificate. The owners who are already registered under the Act shall file their option within one month from the date of this notification failing this the tax shall be chargeable at *ad valorem* rate as may be prescribed from time to time. Such an option will remain operative till such time as it is allowed to be changed by the Assessing Authority concerned on application filed by the owner in the first week of April.

3. When the owner of a motor vehicle, opting to pay tax in lump-sum under this rule has not plied his vehicle for a complete calendar quarter and produces an order from the competent authority under the Himachal Pradesh Motor Vehicle Taxation Act, 1973, that he has been exempted from the payment of tax for the said quarter, no tax shall be leviable under this rule for that quarter.

4. The owner of a vehicle opting to pay tax in lump-sum under this rule shall inform the Assessing Authority concerned within 7 days from the date from which his vehicle goes out of use. In case, the vehicle is put on road within the course of the quarter, an intimation to that effect shall also be given to the Assessing Authority concerned within 7 days of the date on which his vehicle is put on the road.

5. If the permit of an owner of a vehicle opting to pay tax in lump-sum under this rule is temporarily in the adjoining States, he shall intimate this fact within 15 days of such counter signatures to the Assessing Authority of the district in which his vehicle is registered under the Act.

6. When an owner of a vehicle opting to pay tax in lump-sum under this rule, deposits tax in a district in Himachal Pradesh other than the district in which he is registered under the Act, he shall intimate within a week of such deposit, complete particulars etc. of the deposit made in another district, to the Assessing Authority of the district in which his vehicle is registered under the Act.

Simla-171002, the 27th February, 1978

No. EXN. F(18)-3/76.—In exercise of the powers conferred by section 10 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955) the Governor of Himachal Pradesh, is pleased to exempt the owners of the following classes of vehicles from the payment of tax levied under section 3 of the said Act, with immediate effect:—

- (a) a tractor, bearing private mark, when carrying the goods incidental to Agriculture; belonging to the owners;
- (b) motor vehicles owned by the Municipal Committee or Corporation, when used for scavenging purposes within its own limits;
- (c) ambulances of the Government or Government recognised hospitals or nursing homes; and
- (d) goods vehicles of the State or Central Government excepting when carrying goods for commercial purposes or on hire and reward.

B. C. NEGI,
Secretary.

